

72-1-206 Performance auditors -- Appointment -- Duties -- Reports.

- (1)
 - (a) The executive director, with the approval of a majority vote of the commission for each appointment, shall appoint not less than two performance auditors. A performance auditor may only be removed by the executive director with the approval of a majority vote of the commission.
 - (b) Each auditor shall have at least three years' experience in performance auditing prior to appointment.
- (2)
 - (a) The executive director shall ensure that the auditors receive:
 - (i) any staff support from the department that is necessary to fulfill their duties; and
 - (ii) access to all the department's records and information.
 - (b) The department may hire outside consultants to assist in the audits under Subsection (3).
- (3) The performance auditors shall conduct and supervise, as prioritized by the commission:
 - (a) performance audits to determine the efficiency and effectiveness of the department;
 - (b) financial audits to ensure the efficient and effective expenditure of department money;
 - (c) audits to ensure department compliance with state statutes, commission priorities, and legislative appropriation intent statements;
 - (d) audits to determine the impact of federal mandates, including air quality, wetlands, and other environmental standards on the cost and schedule of department projects;
 - (e) external audits on persons entering into contracts with the department, as necessary;
 - (f) studies to determine the time required to accomplish department and external contract work and their relative efficiencies;
 - (g) evaluations of the department's quality assurance and quality control programs; and
 - (h) any other executive director or commission requests.
- (4) The performance auditors shall conduct audits in accordance with applicable professional auditing standards.
- (5) The performance auditors shall provide copies of all reports of audit findings to the commission, the executive director, and the Legislative Auditor General.

Renumbered and Amended by Chapter 270, 1998 General Session